

ROAD USE TAX FUND, §312.8§312.8, ROAD USE TAX FUND312.8Amana colonies. Where a tract of land is owned by a corporation organized under the provisions of chapter 490 with assets of the value of one million dollars or more, and having one or more platted villages located within the territorial limits of said tract of land, all of the territory within the plats of said villages with their addition or subdivisions shall, for the purposes of this chapter, be deemed to be one incorporated city. All funds to become due to said villages so consolidated shall be paid to the county auditor of the county in which said tract of land and said villages are situated. Said fund shall, thereupon, be administered and expended by the county board of supervisors of said county for the construction, reconstruction, repair, and maintenance of roads and streets within the plats of such villages in the same manner and with the same powers and duties as city councils in cities. In the event the population of such villages shall not have been separately enumerated in the federal census, then said county board of supervisors shall cause a census of said villages to be taken as soon as may be after this chapter becomes effective, which census shall be used in lieu of the federal census provided for in section 312.3, subsection 2. All payments made under this section prior to July 4, 1961, are hereby legalized. [C50, §308A.8; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §312.8]90 Acts, ch 1205, §10ROAD USE TAX FUND, §312.8§312.8, ROAD USE TAX FUND